I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EV534440155US, in an envelope addressed to: MS RCE, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, or the date shown below.

Parod: April 25 2006

Signature:

Georgina Matos

Docket No.: 249212013504

Client Ref. No.: Q00-1132-US5 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Akira ISHIKAWA et al.

Application No.: 10/675,796

Confirmation No.: 2224

Filed: September 29, 2003

Art Unit: 1773

For: MAGNETIC TAPE

Examiner: S. Resan

FIRST PRELIMINARY AMENDMENT§1.114

MS RCE Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

This is in response to the Final Office Action dated November 21, 2005 (Paper No. 20051116) for which a response was due on February 21, 2006. A three month extension of time is requested to extend the time for response from February 21, 2006 to May 21, 2006. Accordingly, this response is timely filed. Reconsideration and allowance of the pending claims, as amended, in light of the remarks presented herein are respectfully requested.

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 3 of this paper.